

2019

CERTIFICATE

To the Clerk of Atchison County, State of Kansas

We, the undersigned, officers of

City of Muscotah

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
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Fund	K.S.A.			
General	12-101a	7	95,367	9,183
Debt Service	10-113			15,710
Library	12-1220			
Special Highway		8	13,471	
Water		8	61,650	
Sewer		9	55,983	
Electric		9	197,478	
Non-Budgeted Funds		10		
Totals		XXXXXX	423,949	9,183
Election Required - Review HB2088 Template.				
Budget Summary		11		County Clerk's Use Only
Neighborhood Revitalization				584,549
				Nov 1, 2018 Total Assessed Valuation

Assisted by:

Carolyn Brock

Address:

612 SW Terrace Ave
Topeka, KS 66611-1216

Email:

brockck@sbcglobal.net

Date Attested: 10-26 2018

Michelle Phillips
County Clerk

Brian E. Hight
Margaret J. Joplin
Jason D. Higley
Darryl H. Hummel
Rally Wilson
Oale W. Small
Governing Body

Computation to Determine Limit for 2019

Base Levy

1) Total Tax Levy Amount in 2018	9,036
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision 2018 Library Levy	0
3) Net Tax Levy (Base)	<u>9,036</u>

Percentage Adjustments

4) CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	127
5) Value of New Improvements	1,333
6) Increase in Total Personal Property Valuations (cannot be less than zero)	0
7) Real Property Added to Jurisdiction	0
8) Real Property which has Changed in Use	0
9) Expiration of Property Tax Abatement (Assessed Valuation)	0
10) Total Assessed Value of Adjustments	<u>1,333</u>
11) Total Assessed Valuation - June 15, 2018	584,549
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.23%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	21
14) Total Percentage Adjustments	<u>147</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2019 Budget	0	
Less: Property Tax Revenues Spent on Debt Service in 2018 Budget	0	
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2019 Budget (obligations must have incurred prior to July 1, 2016)		0
17) Property Tax Revenues Spent on Special Assessments in 2019 Budget		0
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2019 Budget		0
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2018 in 2019 Budget		0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget		0
21) Law Enforcement Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	
Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Law Enforcement Expenses - 2108 Budget (Indexed by CPI)		0
Increased Law Enforcement Expense in 2019 Budget		0
22) Fire Protection Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	
Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Fire Protection Expenses - 2018 Budget (Indexed by CPI)		0
Increased Fire Protection Expense		0
23) Emergency Medical Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	
Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Emergency Medical Expenses - 2108 Budget (Indexed by CPI)		0
Increased Emergency Medical Expense		0
<u>Total Increased Tax Revenue Adjustment</u>		<u>0</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2019 Budget		0
25) Total Levies on Behalf of Another Political or Governmental Subdivision		<u>0</u>
26) Total Computed Tax Levy		<u>9,183</u>

City of Muscotah

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Electric	General	-	15,000	-	12-825d
Electric	Special Highway	-	7,000	7,000	12-825d
Electric	Capital Improv Reserve	-	5,000	5,000	12-825d
	Totals	0	27,000	12,000	
	Adjustments*				
	Adjusted Totals	0	27,000	12,000	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
series 2010	12/16/2010	12/29/2050	3.00	240,000	218,000	Dec	Dec	6,540	4,000	6,420	4,000
Total G.O. Bonds					218,000			6,540	4,000	6,420	4,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					218,000			6,540	4,000	6,420	4,000

City of Muscotah

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	62,513	52,993	56,558
Receipts:			
Ad Valorem Tax	11,676	9,036	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,212	2,078
Recreational Vehicle Tax		73	88
16/20M Vehicle Tax		248	233
Commercial Vehicle Tax		0	0
Watercraft Tax		11	0
Gross Earning (Intangible) Tax		10	112
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	1,980	1,750	1,750
Local Sales Tax	9,986	9,500	9,500
Franchise Tax	1,525	2,000	2,000
Hall Rent	1,135	900	900
Utility Deposits/Hook-Up Charges	720	800	900
Sales Tax Charges	1,777	2,500	2,500
Late Charges	1,003	1,300	1,300
Trash	4,052	4,500	4,500
Return Check & Fees	842	400	400
Insurance Dividends	1,492	1,000	1,000
Donations	90		
State of Kansas-Set-off Collections	1,094		
Transfer from Electric		15,000	
Clean-up reimbursement	200		
Interest on Idle Funds	2,802	2,500	2,500
Neighborhood Revitalization Rebate		-135	-135
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	40,374	53,605	29,626
Resources Available:	102,887	106,598	86,184
Expenditures:			
Salaries & Wages	2,031	4,000	4,000
Employee Benefits	107	700	700
Contracts	5,820	10,000	10,000
Supplies	6,133	7,000	6,000
Real Estate Taxes	5	190	190
Sales Tax Paid on Utilities Collected	2,130	3,500	3,500
Legal Fees	2,566	3,000	3,000
Trash	1,666	1,700	1,700
Dues		500	500
Donations	50	400	400
Liability Insurance	8,733	9,000	9,000
Returned Checks & Fees	802	1,700	1,700
Budget & Publications	150	550	550
Fire Protection Fees	800	800	800
City Council Fees	970	800	800
Utility Deposit Returns	210	500	500
Capital Outlay			46,327
Sales Tax to County Treasurer	4,453	5,000	5,000
Equipment	10,369		
Mileage	200	700	700
Street Repairs	2,699		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	49,894	50,040	95,367
Unencumbered Cash Balance Dec 31	52,993	56,558	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	91,166	91,288	95,367
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			95,367
Tax Required			9,183
Delinquent Comp Rate:		0.0%	0
Amount of 2018 Ad Valorem Tax			9,183

City of Muscotah

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	2,692	1,791	1,831
Receipts:			
State of Kansas Gas Tax	4,559	4,620	4,640
County Transfers Gas		0	0
Transfer from Electric		7,000	7,000
Sale of Rock	270		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	4,829	11,620	11,640
Resources Available:	7,521	13,411	13,471
Expenditures:			
Street Repair and Maint		11,580	13,471
Gravel	3,315		
Contract-Hauling	2,415		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	5,730	11,580	13,471
Unencumbered Cash Balance Dec 31	1,791	1,831	0
2017/2018/2019 Budget Authority Amount	17,529	11,580	13,471

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	29,783	30,040	15,650
Receipts:			
Charges to Customers	42,393	46,000	46,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	42,393	46,000	46,000
Resources Available:	72,176	76,040	61,650
Expenditures:			
Salaries & Wages	10,657	12,000	12,000
Employee Benefits	4,400	4,200	4,200
Supplies	6,066	5,000	5,000
Contractors	7,017	15,000	15,000
Water Protection Fees	222	300	300
Equipment		5,000	5,000
Water Certification		200	200
Testing	1,330	800	800
Membership Fees	291	250	250
Legal Fees/Publications	60	500	500
Mileage	1,433	1,600	1,600
Bond Payment	10,660	10,540	10,420
Capital Improvements		5,000	6,380
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	42,136	60,390	61,650
Unencumbered Cash Balance Dec 31	30,040	15,650	0
2017/2018/2019 Budget Authority Amount	64,382	68,401	61,650

City of Muscotah

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	30,312	38,833	38,983
Receipts:			
Charges to Customers	16,572	17,000	17,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	16,572	17,000	17,000
Resources Available:	46,884	55,833	55,983
Expenditures:			
Salaries & Wages	5,864	7,000	7,000
Employee Benefits	1,442	2,000	2,000
Contractual		2,000	5,000
Supplies	483	1,000	2,000
Chemicals		2,000	2,000
Permits		250	250
Sewer Analysis		600	600
Certification		150	150
Legal Fees/Publications	50	250	250
Insurance		1,000	1,000
Mileage	212	600	600
Capital Improvements			35,133
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,051	16,850	55,983
Unencumbered Cash Balance Dec 31	38,833	38,983	0
2017/2018/2019 Budget Authority Amount	40,259	47,512	55,983

Adopted Budget Electric	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	110,403	120,478	70,478
Receipts:			
Charges to Customers	118,893	127,000	127,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	118,893	127,000	127,000
Resources Available:	229,296	247,478	197,478
Expenditures:			
Salaries & Wages	11,896	14,000	14,000
Employee Benefits	4,400	5,000	5,000
Contractual	6,612	15,000	15,000
Supplies	3,827	15,000	15,000
Purchased Electricity	80,993	93,000	93,000
Insurance		1,000	1,000
Equipment		5,000	5,000
Legal Fees	100	500	500
Mileage	990	1,500	1,500
Capital Improvements			35,478
Transfer to Special Highway		7,000	7,000
Transfer to General		15,000	
Transfer to Capital Improv. Reserve		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	108,818	177,000	197,478
Unencumbered Cash Balance Dec 31	120,478	70,478	0
2017/2018/2019 Budget Authority Amount	199,079	226,803	197,478

2019

Non-Budgeted Funds

(5) Find Name:

Receipts:

Expenditures:

✱ ✱
✱ ✱

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Muscotah
will meet on August 13, 2018 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	49,894	14.537	50,040	15.105	95,367	9,183	15.710
Special Highway	5,730		11,580		13,471		
Water	42,136		60,390		61,650		
Sewer	8,051		16,850		55,983		
Electric	108,818		177,000		197,478		
Reserves							
Totals	214,629	14.537	315,860	15.105	423,949	9,183	15.710
Less: Transfers	0		27,000		12,000		
Net Expenditure	214,629		288,860		411,949		
Total Tax Levied	8,667		9,036		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	596,184		598,219		584,549		

Outstanding Indebtedness,
January 1,
G.O. Bonds
Lease Purchase Principal
Total

2016
225,000
0
225,000

2017
222,000
0
222,000

2018
218,000
0
218,000

*Tax rates are expressed in mills

Debbie Liggatt

City Official Title: Clerk

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2018 July 1 Valuation: 584,549Valuation Factor: 584.549Neighborhood Revitalization Subj to Rebate: 24,148Neighborhood Revitalization factor: 24.148

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Published in the *Horizon*
Headlight July 12, 2018

NOTICE OF BUDGET HEARING

2019

The governing body of
City of Manhattan
will meet on August 13, 2018 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed Budget Information is available at City Hall and will be available at the hearing.
BUDGET SUMMARY
Proposed Budget 2019 is based on the amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rates subject to change depending on the final assessed valuation.

2017 Actual for 2017	Current Year Estimate for 2018	Proposed Budget for 2019	Amount of 2018	Estimated
Expenditures	Expenditures	Expenditures	Ad Valorem Tax	Rate
General	14,597	30,040	15,105	15.710
School Building	2,700	11,580	13,471	
Water	42,136	40,590	61,650	
Street	8,651	16,840	55,983	
Electric	108,318	177,000	497,478	
Fire				
Police				
Public Works				
Land	214,625	315,800	322,949	34.83
Land Finality	0	27,000	12,000	
Ad Valorem	214,625	315,800	411,949	
Third Party Land	8,667	238,860	9,036	
Assessed Valuation	286,184	508,219	544,545	

Outstanding Indebtedness
January 1,
G.O. Bonds
Local Fund Sales Principal
Total
Tax rates are expressed in mills
Dana D. Foley
City Official Title: Clerk

2016	2017	2018
223,000	222,000	218,000
0	0	0
223,000	222,000	218,000

AFFIDAVIT OF PUBLICATION
STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horizon Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 12 day of July, 2018, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____

[Signature]
Publisher

Subscribed and sworn to before me this 12 day of July, 2018.

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS
[Signature]
Notary Public

My commission expires 7-6-19

Printer's fee/ Affidavit fee \$ 116.-